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HUMAN RIGHTS COMMITTEE  
Forty-fifth session

DECISIONS

Communication No. 483/1991

Submitted by : J.v.K. and C.M.G.v.K.-S.  
[represented by counsel]

Alleged victims : The authors

State party : The Netherlands

Date of communication : 20 November 1991 (initial submission)

Documentation references : Prior decisions - none

Date of present decision : 23 July 1992

Decision on admissibility

[See Annex]

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\*/ All persons handling this document are requested to respect and observe its confidential nature.

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ANNEX \*\*/

Decision of the Human Rights Committee under the Optional  
Protocol  
to the International Covenant on Civil and Political Rights  
- Forty-fifth session -

concerning

Communication No. 483/1991

Submitted by : J.v.K. and C.M.G.v.K.-S.  
[names deleted]

Alleged victims : The authors

State party : The Netherlands

Date of communication : 20 November 1991 (initial submission)

The Human Rights Committee, established under article 28 of  
the International Covenant on Civil and Political Rights,

Meeting on 23 July 1992,

Adopts the following:

Decision on admissibility

1. The authors of the communication (dated 20 November 1991)  
are Mr. J.v.K. and Mrs. C.M.G.v.K.-S., both citizens of the  
Netherlands residing in Rotterdam. They claim to be victims of a  
violation by the Netherlands of article 18 of the Covenant. They  
are represented by counsel.

Facts as submitted by the author :

2.1 The authors are conscientious objectors to nuclear weapons  
and have refused the payment of a percentage of their assessed  
taxes for the year 1983 in so far as this is used for military  
expenditures, including procurement and maintenance of nuclear  
weapons. They have deducted 572 Netherlands guilders from their  
tax payments and have deposited this amount with the Peace Fund  
in Amersfoort, the Netherlands. They stress that they are willing

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to pay this amount if the Government creates a special fund for conscientious objectors to such military expenditure.

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\*\*/ Made public by decision of the Human Rights Committee.

2.2 The authors submit that they have exhausted domestic remedies. On 22 May 1985, by petition, they contested their assessed taxes. The Tax Inspector dismissed their objections. The authors appealed to the Court in The Hague, which dismissed their appeal on 30 November 1987. By decision of 7 December 1988, the Supreme Court of the Netherlands ( Hoge Raad ) confirmed the Court's decision on the ground that the law did not cover conscientious objection to taxes.

2.3 The authors submit that the Government of the Netherlands should not require taxpayers to finance nuclear weapons and thereby to act against their conscience.

Complaint :

3. The authors claim that the obligation to pay taxes for military expenditures that include nuclear weapons violates their freedom of conscience, protected by article 18 of the Covenant.

Issues and proceedings before the Committee :

4.1 Before considering any claims contained in a communication, the Human Rights Committee must, in accordance with rule 87 of its rules of procedure, decide whether or not it is admissible under the Optional Protocol to the Covenant.

4.2 The Committee notes that the authors seek to apply the idea of conscientious objection to the disposition by the State of the taxes it collects from persons under its jurisdiction. The Committee already has had the opportunity to observe that, although article 18 of the Covenant certainly protects the right to manifest one's conscience by opposing military activities and expenditures, the refusal to pay taxes on grounds of conscientious objection clearly falls outside the scope of protection of this article. <sup>1</sup>

4.3 The Human Rights Committee concludes that the claim as submitted is incompatible with the provisions of the Covenant,

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<sup>1</sup> Communication No. 446/1991 ( J.P. Prior v. Canada ), declare d inadmissible on 7 November 1991.

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pursuant to article 3 of the Optional Protocol.

5. The Human Rights Committee therefore decides:

(a) That the communication is inadmissible under article 3 of the Optional Protocol;

(b) That this decision shall be transmitted to the authors and their counsel and, for information, to the State party.

[Done in English, French, Russian and Spanish, the English text being the original version.]